

South Valley Sewer District
DISTRICT

2005
YEAR

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

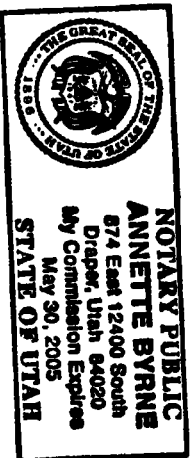
In compliance with Title 17A, Part 4 of the Utah Code, I the undersigned, certify that the attached budget document is a true and correct copy of the budget South Valley Sewer District for the fiscal year ending December 31, 2005, as approved and adopted by resolution on December 1, 2004. A public hearing, which met the requirements of the Utah Code, section (indicate which):

[x] 17A-1-412 and 413, (applicable to entities who are adopting a budget prior to beginning of the fiscal year)
[] 59-2-918 and 919, (applicable to entities who have budgeted a tax rate increase)
was held on December 1, 2004.

Signed 
Budget Officer

Subscribed and sworn to this 7th
Day of December, 2004.


(Notary Public)



South Valley Sewer District

BUDGET

for the year ended

31-Dec-05

GENERAL FUND

ENTERPRISE FUND

REVENUES

	Actual Expenditures		Actual Expenditures	
	PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR
Taxes: Property			\$2,892,000.00	\$2,957,470.00
Other Delinquent			\$192,616.00	\$156,060.00
Fee-in-Lieu of Taxes			\$374,005.00	\$370,860.00
Charges for Services			\$5,627,100.00	\$7,102,890.00
Interest Income			\$666,091.00	\$694,499.00
Other: Connections/Misc			\$9,404,355.00	\$10,150,845.00
Other Financing Sources:				
Transfers To/From Reserves			\$295,936.00	(\$229,973.00)
Contribution From Fund Bal.				
TOTAL REVENUES			\$19,452,103.00	\$21,202,651.00

\$17,957,163.00

EXPENSES

Salaries & Benefits	\$1,647,556.00	\$1,776,682.00	\$1,910,376.00
Other Operating Expenses	\$2,009,810.00	\$2,469,450.00	\$2,485,027.00
Depreciation	\$3,474,496.00	\$3,800,000.00	\$3,800,000.00
Capital Outlay			
Debt Service	\$1,130,436.00	\$767,895.00	\$663,239.00
Other: Treatment Exp.	\$2,499,786.00	\$2,984,179.00	\$3,037,021.00
Other Financing Uses:			
Transfers To Other Funds-Capital Fund	\$8,690,019.00	\$9,404,445.00	\$6,061,500.00
Contribution To Fund Bal.			
TOTAL EXPENSES	\$19,452,103.00	\$21,202,651.00	\$17,957,163.00

INCOME OR (LOSS)

0

0

0

SOUTH VALLEY SEWER DISTRICT

BUDGET for the year ended

31-Dec-05

DEBT SERVICE FUND

Actual Expenditures		
PRIOR YEAR	CURRENT YEAR	BUDGET

Actual Expenditures		
PRIOR YEAR	CURRENT YEAR	BUDGET

REVENUES

Bonds Issues					
Property Taxes					
Fee-In-Lieu of Taxes					
Investment/Interest Income					
Transfers from:					
Enterprise fund	\$8,690,019.00	\$9,404,445.00	\$6,061,500.00		
fund					

Other:					
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TOTAL REVENUES & OTHER SOURCES	\$8,690,019.00	\$9,404,445.00	\$6,061,500.00		
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Beginning Fund Bal	\$41,787,133.00	\$38,881,703.00	\$38,098,345.00		
Available for Use					

EXPENDITURES

Debt Service					
Retirement of Bonds					
Interest on Bonds					
Capital Outlay	\$11,595,449.00	\$10,187,803.00	\$13,164,128.00		
Other:					
Other:					
Other:					
TOTAL EXPENSES					
& OTHER USES	\$11,595,449.00	\$16,187,803.00	\$13,164,128.00		

Ending Fund Balance	\$38,881,703.00	\$38,098,345.00	\$30,995,717.00		
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**SOUTH VALLEY SEWER DISTRICT
FINANCIAL STATEMENT
WORKSHEET FOR 2005**

REVENUES	2002 ACTUAL	2003 ACTUAL	2004 AMENDED	2005 PROPOSED	% OF CHANGE	
PROPERTY TAXES - SALT LAKE COUNTY	2,536,699	2,419,912	2,708,125	2,857,528	5.52%	1
PROPERTY TAXES - UTAH COUNTY			7,325	17,601	140.28%	2
PROPERTY TAXES - DEBT SERVICE - SL CO	392,958	472,088	240,820	242,240	0.59%	3
PROPERTY TAXES - DEBT SERVICE - UTAH CO			1,200	1,225	2.08%	4
PROPERTY TAXES - DELINQUENT - SL CO	155,074	192,616	156,000	156,060	0.04%	5
PROPERTY TAXES - DELINQUENT - UTAH CO			60	60	0.00%	6
MOTOR VEHICLE FEE - SALT LAKE COUNTY	357,802	374,005	370,800	374,569	1.02%	7
MOTOR VEHICLE FEE - UTAH COUNTY			60	61	1.50%	8
SERVICE CHARGES - SERVICE AREA 1	5,287,543	5,627,100	7,100,000	7,436,086	4.73%	9
SERVICE CHARGES - SERVICE AREA 2			1,560	10,000	541.03%	10
SERVICE CHARGES - SERVICE AREA 3			0	5,000	#DIV/0!	11
ASC - OAK VISTA 4 LIFT STATION			1,330	2,609	96.17%	12
ASC - DRY CREEK LIFT STATION			0	1,500	#DIV/0!	13
ASC - SPRINGVIEW FARMS LIFT STATION			0	1,500	#DIV/0!	14
CONNECTION FEES - RESIDENTIAL - SVR 1	6,541,807	7,866,118	7,760,570	5,265,000	-32.16%	15
CONNECTION FEES - RESIDENTIAL - SVR 2			343,875	196,500	-42.86%	16
CONNECTION FEES - RESIDENTIAL - SVR 3			126,400	126,400	0.00%	17
CONNECTION FEES - COMMERCIAL	738,567	823,901	1,300,000	600,000	-53.85%	18
INSPECTION FEES - RESIDENTIAL	51,073	61,275	80,000	45,000	-43.75%	19
INSPECTION FEES - COMMERCIAL	27,652	17,759	24,000	22,000	-8.33%	20
INSPECTION FEES - SUBDIVISIONS	127,696	253,789	242,000	150,000	-38.02%	21
DESIGN REVIEW FEES - ENGINEERING	83,330	165,701	156,000	100,000	-35.90%	22
FEES - BRASS MARKERS	695	819	900	500	-44.44%	23
FEES - NOSE ON FEES	13,090	24,100	13,000	8,000	-38.46%	24
FEES - LATERAL	58,340	16,180	13,000	15,000	15.38%	25
FEES - TEMPORARY DISCONNECT	500	475	800	300	-62.50%	26
FEES - RE-TELEVISING	1,650	0	1,500	500	-66.67%	27
FEES - RETURN CHECKS	2,535	2,241	7,000	5,000	-28.57%	28
INTEREST - STATE TREASURER	752,832	606,464	650,000	620,000	-4.62%	29
INTEREST - CERTIFIED ACCOUNTS	13,205	9,716	9,000	12,000	33.33%	30
INTEREST - ZIONS CHECKING	6,962	8,955	4,000	4,000	0.00%	31
INTEREST - RDA'S	31,499	31,499	31,499	31,499	0.00%	32
INTEREST - DEBT SERVICE RESERVE	46,994	9,457	0	0	#DIV/0!	33
INTEREST - CONSTRUCTION BONDS 2000	0	0	0	0	#DIV/0!	34
CERTIFIED ACCOUNTS - PENALTY INCOME	2,672	2,997	5,000	5,000	0.00%	35
LATE FEES ON DELINQUENT ACCOUNTS	11,602	31,297	60,000	65,000	8.33%	36
BAD DEBT COLLECTION - CUSTOMER SERV	985	1,300	1,500	1,300	-13.33%	37
MISC. - DISTRICT MANUALS	140	123	300	300	0.00%	38
CASH OVER/SHORT	(16)	9	0	0	#DIV/0!	39
REIMB-CLAIM SETTLEMENT	400	0	0	0	#DIV/0!	40
OTHER INCOME	62,284	136,271	15,000	15,000	0.00%	41
TRANSFER FROM RESERVES FOR O&M	173,870	295,936	(229,973)	(437,175)	90.10%	42
TOTAL OPERATING REVENUE	17,480,440	19,452,103	21,202,651	17,957,163	-15.31%	43
BOND PROCEEDS - LONG TERM DEBT	0	0	0	0		44
TOTAL REVENUE WITH BONDS	17,480,440	19,452,103	21,202,651	17,957,163	-15.31%	45

EXPENDITURES

ADMINISTRATIVE/OFFICE	2002 ACTUAL	2003 ACTUAL	2004 AMENDED	2005 PROPOSED		
PERMANENT EMPLOYEES-ADMINISTRATION	230,920	243,530	263,017	275,839	4.87%	46
PERMANENT EMPLOYEES-OFFICE	149,114	150,972	158,270	160,387	1.34%	47
PERMANENT PART-TIME EMPLOYEES	34,704	24,399	41,000	45,821	11.76%	48
TEMPORARY/SEASONAL EMPLOYEES	1,718	0	12,000	22,653	88.78%	49
OVERTIME WAGES	6,180	5,965	3,000	3,500	16.67%	50
BOARD OF TRUSTEES	15,479	17,649	17,518	17,500	-0.10%	51
EMPLOYEE BENEFITS	178,041	180,801	200,000	226,232	13.12%	52
BOOKS-SUBSCRIPTIONS-MEMBERSHIP DUES	11,338	10,019	10,628	10,823	1.83%	53
PUBLIC NOTICES	6,526	4,493	10,000	6,256	-37.44%	54
TRAVEL	18,206	20,603	31,000	35,715	15.21%	55
CONFERENCES/SEMINARS/TRAINING	8,649	9,729	10,000	12,900	29.00%	56
TUITION AID PLAN	1,209	0	7,000	10,300	47.14%	57
EMPLOYEE RELATIONS	6,945	5,104	6,450	6,950	7.75%	58
BOARD MEETINGS	779	1,008	1,350	2,150	59.26%	59
OFFICE SUPPLIES	9,802	9,108	12,000	12,000	0.00%	60
PRINTING	12,249	12,087	27,000	26,035	-3.58%	61
POSTAGE	32,517	52,879	162,000	159,503	-1.54%	62
ENGINEERING-TREATMENT PLANT STUDY	0	248,055	255,000	50,000	-80.39%	63
ENGINEERING-CAPITAL FACILITIES PLAN	128,455	23,639	35,000	65,000	85.71%	64
CONSULTING-CAPITAL FACILITIES	26,900	9,065	25,000	25,000	0.00%	65
PROFESSIONAL-LEGAL	102,886	117,502	160,000	144,000	-10.00%	66
PROFESSIONAL-ACCOUNTING	1,071	10,864	5,550	6,000	8.11%	67
PROFESSIONAL-ENGINEERING-MISC	60,010	27,651	35,000	35,000	0.00%	68
PROFESSIONAL-ENGINEERING-FESABILITY	16,752	40,586	60,000	45,000	-25.00%	69
PROFESSIONAL-ENGINEERING-SUBD REVIEW	0	0	0	0	#DIV/0!	70
TECHINCIAL-COMPUTER SUPPORT	20,818	35,741	36,591	40,365	10.31%	71
FINANCIAL AUDIT	8,000	7,500	7,875	8,268	4.99%	72
PROFESSIONAL-DESIGN REVIEWS	660	1,430	0	5,000	#DIV/0!	73
INSURANCE-LIABILITY	29,527	42,206	50,000	52,919	5.84%	74
DEPRECIATION	3,354,548	3,474,496	3,800,000	3,800,000	0.00%	75
SOUTH VALLEY O&M EXPENSES	2,535,026	2,499,786	2,984,179	3,037,021	1.77%	76
SANDY SUBURBAN TREATMENT FEES	0	0	0	0	#DIV/0!	77
INTEREST EXPENSE - GO BOND	78,528	66,427	58,397	49,817	-14.69%	78
INTEREST EXPENSE - REVENUE BOND	964,338	1,064,009	709,498	613,422	-13.54%	79
BOND SERVICE FEES	8,245	2,150	6,000	6,000	0.00%	80
CONNECTION FEES - TSSD REMITTANCE			124,000	124,000	0.00%	81
MISC. - BILL OF SALES - SUBDIVISIONS	30	0	0	0	#DIV/0!	82
MISC. - OTHER EXPENSES	10,222	9,896	11,010	10,550	-4.18%	83
MISC. - BANK FEES	14,451	15,868	22,000	22,264	1.20%	84
MISC. - BLUE STAKES	18,581	27,467	26,000	27,100	4.23%	72
MISC. - BAD DEBT/BANKRUPTCY (SERV ACCT)	5,314	3,488	5,000	8,000	60.00%	73
MISC. - DRUG TESTING	1,381	1,238	1,300	1,400	7.69%	74
MISC. - LOSS ON JOINT VENTURE - SVWRF	756,051	864,302	780,000	900,000	15.38%	75
MISC. - GAIN/LOSS OF FIXED ASSETS	(1,252)	(8,425)	0	0	#DIV/0!	76
MISC. - EASEMENT ACQUISITION/PERMITS	41,456	93,085	50,000	50,000	0.00%	77
TOTAL ADMINISTRATIVE	8,906,374	9,426,372	10,219,633	10,160,691	-0.58%	78

ELECTIONS

2002
ACTUAL2003
ACTUAL2004
AMENDED2005
PROPOSED

PUBLIC NOTICES		241		300		79
CONTRACT LABOR-JUDGES		2,356		2,500		80
ELECTION COSTS		195		250		81
TOTAL ELECTIONS	0	2,792		3,050		82

DISTRICT OFFICE

MAINTENANCE-OFFICE-BUILDING	2,241	2,790	5,500	5,500	0.00%	83
MAINT - MACHINERY AND EQUIPMENT	20,315	8,178	14,000	12,000	-14.29%	84
MAINT - GROUNDS	2,038	1,925	2,000	2,000	0.00%	85
UTILITY-FUEL	1,906	2,764	3,000	2,629	-12.35%	86
UTILITY-POWER (50%)	6,222	5,083	7,000	6,541	-6.56%	87
UTILITY-WATER (50%)	663	591	610	630	3.23%	88
UTILITY-PHONE	4,982	5,954	6,142	6,319	2.89%	89
UTILITY-PHONE-TELEMETERING SYSTEM	0	0	0	0	#DIV/0!	90
CONTRACT SERVICES-GARBAGE	2,226	3,092	2,820	3,258	15.53%	91
CONTRACT SERVICES-SNOW	0	0	0	0	#DIV/0!	92
CONTRACT SERVICES-HEAT/AIR SYS	1,020	916	1,020	1,020	0.00%	93
CONTRACT SERVICES-YARD MAINT	3,025	3,100	3,700	3,000	-18.92%	94
CONTRACT SERVICES-SECURITY	357	365	365	365	0.00%	95
CONTRACT SERVICES-CLEANING BLDG.	4,900	4,130	5,200	4,092	-21.31%	96
TOTAL DISTRICT OFFICE	49,895	38,888	51,357	47,354	-7.79%	97

DISTRICT SHOP - WEST SIDE

VEHICLES-GAS/OIL	11,476	12,055	20,000	20,000	0.00%	98
MAINTENANCE - OFFICE - BUILDING	3,021	3,537	4,000	4,000	0.00%	99
MAINT - MACHINERY AND EQUIPMENT	2,779	2,560	3,500	3,500	0.00%	100
UTILITY - FUEL	2,650	2,913	3,000	3,292	9.75%	101
UTILITY - POWER	1,642	2,284	3,000	2,430	-19.00%	102
UTILITY - WATER	892	1,263	1,150	1,318	14.58%	103
UTILITY - PHONE	1,239	1,404	1,395	1,359	-2.59%	104
UTILITY - PHONE - CELLULAR (SHOP)	0	0	0	0	#DIV/0!	105
CONTRACT SERVICES - GARBAGE	1,184	1,550	1,416	1,633	15.32%	106
CONTRACT SERVICES - YARD MAINT	785	775	785	750	-4.46%	107
CONTRACT SERVICES - HEAT/AIR SYS	0	0	0	0	#DIV/0!	108
CONTRACT SERVICES - SECURITY	423	432	432	432	0.00%	109
TOTAL DISTRICT SHOP - WEST SIDE	26,091	28,773	38,678	38,714	0.09%	110

DISTRICT SHOP - EAST SIDE	2002 ACTUAL	2003 ACTUAL	2004 AMENDED	2005 PROPOSED	
VEHICLES-GAS/OIL	17,432	19,410	30,000	30,000	0.00%
VEHICLES-MAINTENANCE	30,732	36,772	40,000	42,000	5.00%
MAINTENANCE-SHOP-BUILDING	2,794	6,591	6,000	6,000	0.00%
MAINTENANCE-MACHINERY AND EQUIPMENT	25,143	39,488	32,000	34,000	6.25%
SAFETY EQUIPMENT	5,444	4,855	3,925	3,910	-0.38%
UTILITY-FUEL	4,555	4,224	5,500	4,637	-15.70%
UTILITY-POWER (50%)	6,382	7,058	7,000	6,541	-6.56%
UTILITY-WATER (50%)	663	591	610	630	3.23%
UTILITY-PHONE - CELLULAR	9,979	11,673	13,000	12,715	-2.19%
UTILITY-STORM WATER FEE	362	180	432	432	0.00%
CONTRACT SERVICES-HEAT/AIR SYS	0	0	0	0	#DIV/0!
INSURANCE-PROPERTY/AUTO	20,014	22,903	24,680	29,531	19.66%
TOTAL DISTRICT SHOP	123,500	153,745	163,147	170,396	4.44%

FIELD SERVICES

PERMANENT EMPLOYEES-FIELD	557,793	592,826	625,417	627,175	0.28%
TEMPORARY/SEASONAL EMPLOYEES	99,878	110,742	125,000	169,280	35.42%
OVERTIME WAGES	8,809	8,303	13,260	12,000	-9.50%
ON CALL STATUS	5,200	5,000	5,200	5,200	0.00%
EMPLOYEE BENEFITS	264,437	307,370	313,000	344,788	10.16%
UNIFORMS	8,852	7,749	10,300	9,109	-11.56%
UTILITY-FUEL-LIFT STATION		20	85	176	106.92%
UTILITY-POWER-LIFT STATION		302	825	1,326	60.76%
UTILITY-PHONE-LIFT STATION		88	419	804	91.85%
UTILITY - TSSD LIFT STATION		0	0	1,200	#DIV/0!
CONTRACT SERVICES-JETTING	0	0	37,235	10,000	-73.14%
MAINLINE-MAINTENANCE & ROAD REPAIR	37,507	42,638	120,000	100,000	-16.67%
MAINLINE-MANHOLES	14,119	6,917	35,000	30,000	-14.29%
MAINLINE-NOSE ON SUPPLIES	5,851	3,500	6,000	6,000	0.00%
MAINTENANCE - LIFT STATION	0	0	1,000	2,000	100.00%
MAINTENANCE - LIFT STATION - TSSD					#DIV/0!
MAINLINE-REIMBURSEMENTS	78,490	6,495	2,650	0	-100.00%
MAINLINE-SOIL TESTING	3,354	0	0	5,000	#DIV/0!
DISASTER CLEANUP	0	12,254	5,000	10,000	100.00%
CLAIMS SETTLEMENT-CONTINGENCY	9,916	7,310	25,000	15,000	-40.00%
TOTAL FIELD SERVICES	1,094,206	1,111,514	1,325,391	1,349,059	1.79%
TOTAL EXPENDITURES - OPERATING BUDGET	10,200,066	10,762,084	11,798,206	11,769,263	-0.25%
REVENUE OVER EXPENDITURES	7,280,374	8,690,019	9,404,445	6,187,900	-34.20%
TRANSFER TO CAPITAL FUND (IMPACT FEES)	(7,280,374)	(8,690,019)	(9,404,445)	(6,061,500)	-35.55%
NET OPERATING BUDGET	0	0	0	0	#DIV/0!

CAPITAL/OTHER**REVENUE**TRANSFER FROM RESERVES
IMPACT FEES

7,124,238	3,580,408	3,083,358	9,502,628	208.19%	148
7,280,374	8,690,041	9,404,445	6,061,500	-35.55%	149

EXPENDITURES**DEBT SERVICE**

GO BOND PRINCIPAL	218,088	175,000	190,000	200,000	5.26%	150
REVENUE BOND PRINCIPAL	1,841,747	500,000	2,110,000	2,200,000	4.27%	151
TOTAL DEBT (PRINCIPAL)	2,059,835	675,000	2,300,000	2,400,000	4.35%	152

CAPITAL EXPENDITURES

LAND PURCHASES	0	0	0	0	#DIV/0!	153
EQUIPMENT PURCHASES	149,832	663,330	476,370	317,557	-33.34%	154
MAINLINE-UPGRADES	0	0	0	0	#DIV/0!	155
CONSTRUCTION/TREATMENT PLANT EXPANSION	12,194,945	10,932,119	9,711,433	12,846,571	32.28%	156
TOTAL CAPITAL EXPENSE	12,344,777	11,595,449	10,187,803	13,164,128	29.21%	157
NET BUDGET WITH CAPITAL (NO DEBT)	2,059,835	675,000	2,300,000	2,400,000	4.35%	158
NET BUDGET INCLUDING DEBT & CAPITAL	0	0	0	0	#DIV/0!	159

RESOLUTION NO. 12-01-04-02

WHEREAS, the South Valley Sewer District Board of Trustees has, in accordance with law, held a public hearing on its 2005 Budget; and

WHEREAS, it is now the duty of the Board of Trustees of the South Valley Sewer District to adopt a budget for the 2005 calendar year; and

WHEREAS, the Board of Trustees has discussed and evaluated the potential revenues and expenditures of the District and has finalized the budget;

NOW, THEREFORE, BE IT RESOLVED that the South Valley Sewer District Board of Trustees does hereby establish and adopt its 2005 budget, a copy of which is attached hereto and by this references is made a part hereof.

BE IT FURTHER RESOLVED, that a copy of the budget be filed in the District's office and a copy by filed with the Utah State Auditor's Office as required by law.

PASSED AND ADOPTED BY THE BOARD OF TRUSTEES OF THE SOUTH VALLEY SEWER DISTRICT ON THIS 1st DAY OF DECEMBER, 2004.

SOUTH VALLEY SEWER DISTRICT

By: Wayne H. Ballard
Chairman, Board of Trustees

ATTEST:

Annette Bypine
Clerk